DEPARTMENT OF PUBLIC INSTRUCTION

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE, BANGALORE.

Notification dated 17—19th November 1947.

No. H3. 6609-502—46-47. In continuation of this office Notification No. H3 6609-502—46-7, dated 6th June 1947, constituting a committee of management for the Municipal High School, Belur, Hassan District with the *Ex-Officio* Members, it is hereby notified for general information, that the following gentlemen nominated by the Municipal Council, Belur, are appointed as non-official members to serve on the managing committee of the said school, representing the local municipality.

Messrs.—
1 K. A. Rahim, President, Municipal Council, Belur
2 Channegowda, Vice-President do do
3 B. S. Kasturi, Municipal Councillor, Belur.

3826 ———

Notification dated 18th November 1947.

No. H3. 7546-561—46-47. In continuation of this office Notification No. H3. 7546-561 of 46-47, dated 28th June 1947 constituting a committee of management for the Municipal High School, Hassan with the *Ex-officio* members, it is hereby notified for general information that the following gentlemen nominated by the Municipal Council, Hassan, are appointed as non-official members to serve on the managing committee of the said school representing the local Municipality.

1 Mr. H. D. Brahmadeviah, President, Municipal Council, Hassan.
2 Mr. A. S. Mallappa, Municipal Councillor, Hassan.
3 Dr. B. A. Sampath, do do

3828 ———

Notification dated 19—20th November 1947.

No. D3. 2312-95—47-48. In addition to a sum of Rs. 95,000 accepted already as an endowment for awarding scholarships to Lingayet students, a further sum of Rs. 30,000 offered by the Honorary Secretary, Mysore Lingayet Education Fund Association, Bangalore, is accepted for the same purpose, *i.e.*, for awarding scholarships to Lingayet students.

The amount has been deposited in the State Huzur Treasury, Bangalore, under Charitable Endowment Deposits and will carry interest at 3¾ per cent per annum from the date of their deposit, *i.e.*,—

	Rs.
From 27th November 1945	8,000
From 18th January 1946	10,000
From 30th March 1946	4,000
From 29th June 1946	3,000
From 17th August 1946	5,000

The interest on the above endowment will be paid half-yearly in July and January to the President, Mysore Lingayet Education Fund Association, Bangalore, on bills to be preferred to this office with the Administration Report of the Charity together with a statement of accounts showing as to how the amount drawn in the previous bill has been spent.

3867 R. KASTURI RAJ CHETTY, *Director.*

OFFICE OF THE HEAD MASTER, GOVERNMENT HIGH SCHOOL, KOLAR.

Notification dated 18th—21st November 1947.

No. 56—47-48. Refund of fees paid by the scholarship holders and freeship holders of Kolar Government High School, for 1946-47 has been drawn. The amounts must be claimed by those to whom it is due within a fortnight from this date failing which, the amount will be returned to the treasury and no further claims will be entertained.

3899 D. R. NARAYANA RAO, *Head Master.*

OFFICE OF THE HEAD MASTER, GOVERNMENT HIGH SCHOOL, SHIMOGA.

Notification dated 22nd November 1947.

No. 611—47-48. The amount of refund of School fees due to Free-studentship and Scholarship holders of the School for the year 1946-47 has been drawn. The students who were in receipt of the above concessions will approach the undersigned within one month from the date of this notification and receive the amount. After that date the amount will be remitted back to the Treasury and no further claims will be entertained.

3910 S. SUBRAMANYAM, *Head Master,*

FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular dated 17th November 1947.

To

All Treasury Officers.

No. 467—B. II. It has been noticed that receipts on account of Excise Duties which are required to be booked under "W (b) Suspense Accounts—23 B. Account of Excise Duties leviable on All-India Pool Basis" in the District Treasury cash amounts are still being shown in the cash accounts under "IV A. Miscellaneous Taxes." As a consequence the same are being classified either under License Fees Penalties or Other Receipts. It has also been observed that the receipts under License Fees, Penalties and Other Receipts as per Audit Office Books are in excess of the figures actually booked by the Department (the difference some times amounting to lakhs). These large differences between the figures of this office and the Department are due to misclassification in the accounts of the Treasuries. The Treasury Officers are hereby instructed to examine the several schedules or receipts properly and to correctly classify these receipts in future in the Treasury accounts.

3780 V. T. SREENIVASAN, *Comptroller.*

SHIMOGA DISTRICT.

(TREASURY DEPARTMENT.)

Notification dated 12th November 1947.

The Savings Bank Depositors of Shimoga District Treasury are hereby informed that they can have their Pass Books added with interest for the year 1945-46, on any working day during office hours.

3747 R. BHARANIAN, For *Dy. Commr.*

MISCELLANEOUS DEPARTMENTS

OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES AND OF FIRMS IN MYSORE.

Annexure.

Rules for the grant of Auditor's Certificates.

The Rule I (A) as amended reads as follows :—

1. (*A*) "The Government may upon the receipt of on application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the Rule, or (*b*) who has at least five years' practical training in auditing accounts under a person or persons who has or have been granted a certificate under these rules and who can satisfy the Government as to his competency, grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*B*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognized as sufficient tests :—

(*i*) Texts prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification (Registration of Accounts) No 213 (*ii*) T. and E. (A. B), dated 26th March 1932, as amended from time to time.

(*ii*) Membership of any of the following institutes and societies :—

(1) The Institute of Chartered Accountants in England and Wales.
(2) The Society of Incorporated Accountants and Auditors, London.
(3) The Society of Accountants in Edinburgh.
(4) The Institute of Accountants, and Actuaries in Glasgow.
(5) The Society of Accountants, Aberdeen.
(6) The Institute of Chartered Accountants, in Ireland.

(Notification No. 1231—I. C. 6—18, dated 7th August 1918, is hereby cancelled.

(*iii*) Holders of the Government Diploma in Accountancy awarded on the recommendation of the Accountancy Diploma Board, Bombay.

2. A person shall not be eligible for a certificate if he—

(*i*) has been adjudged by a competent court to be of unsound mind;

(*ii*) is an undischarged insolvent;

(*iii*) being a discharged insolvent, has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part;

(*iv*) has been convicted by a competent court, of any offence which is punishable under the Indian Penal Code and is, under the provisions of the Criminal Procedure Code, non-bailable, unless the offence of which he was convicted has been pardoned or unless on an application made by him, the Government has, by an order in this behalf, removed the disability or;

(*v*) having previously practised as a Public Accountant is considered by the Government not to be a fit and proper person to be granted a certificate by reason of any act of negligence, misconduct of dishonesty committed in his professional capacity.

3. (*a*) Every person desirous of obtaining a certificate shall apply to the Secretary to Government in the Development Department through the Registrar of Joint-Stock Companies in Mysore (who may, on his own authority, reject such of the applications that do not fulfil the prescribed conditions) and shall specify—

(*i*) his full name, age, caste, residence and qualifications; and the language or languages in which the accounts are kept, and which he considers he is competent to audit;

(*ii*) any examination in Auditing or Accountancy he has passed with a certificate to that effect,

(*iii*) if he has served in any Firm of Auditors or Accountants, particulars thereof and the period for which he may have so served; and

(*iv*) if he has audited independently the accounts of any companies, the names of such companies and the number of the accounts so audited.

(*b*) He shall state in his application whether at any time he has applied for a certificate from any other Government or Administration in India and the result of such application.

(*c*) The Applicant shall also produce with his application evidence to the satisfaction of the Registrar of Joint-Stock Companies in Mysore that he is competent to audit the accounts in the languages stated in his application.

Explanation.—A pass in a University Examination, or a certificate by a Gazetted Officer or a Chamber of Commerce or evidence of having audited accounts, in a language for a long number of years will be deemed to be satisfactory evidence for the purpose of this rule.

(*d*) He shall supply such further information bearing on his application as the Government, at any time, require for him.

4. The applicant shall also furnish satisfactory evidence of character.

5. An application on behalf of a Firm of Accountants consisting of more than one member shall be made in the name of the Firm and shall state the name and qualifications of each member of the Firm and the fee payable (both entrance and annual) shall be in respect of each member of the Firm.

6. Every person whose application has been accepted by Government shall be granted a certificate entitling him to act as an Auditor of Joint-Stock Companies in the Mysore State on payment of the entrance fee and the annual fee as in Rule 13 below. The certificate shall be in Form A and shall be valid from 1st day of July of any year or from any day subsequent to that day till the 30th June of the following year. No fee shall be payable for a certificate. No application shall be necessary for the renewal of a certificate but a fresh certificate valid for the succeeding twelve months shall be sent to every auditor to whom a certificate was previously granted and whose certificate is still valid and who has paid the annual fee due under the rule.

7. The certificate granted shall specify the language or languages of the accounts which the holder shall be entitled to audit and the holder thereof shall be entitled to audit the accounts kept in such language or languages only.

8. The Government may cancel permanently or temporarily the certificate granted to any person—

(*a*) from whom a request has been received to that effect; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due; or

(*c*) who is found to have been subject at the time of the grant of Auditors' Certificate or thereafter has become subject to any of the disabilities stated in clauses (i) to (iv) of Rule 2 above; or

(*d*) whom they have declared not to be a fit and proper person to hold a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, provided that before making such declarations, the Government shall call upon the person concerned to show cause why his certificate should not be cancelled and shall make such further enquiry, if any, as they may consider necessary.

9. The cancellation of the certificate of any person shall be notified in the *Mysore Gazette*, and shall be communicated to the person concerned.

10. An Auditor's Certificate shall be deemed to be cancelled from the date on which and during the period for which it is cancelled.

11. The Government may, at any time, renew the certificate of a person removed temporarily therefrom under clause (*a*) or (*b*) of Rule 8 above:

Provided that—

(1) a person whose name was removed under clause (*a*) shall have paid before the renewal of the certificate, the full amount of the annual fee for the year during which his name is restored; and

(2) a person whose name was removed under clause (*b*) shall have paid before the renewal of the certificate all arrears on account of the annual fee.

12. The renewal of the certificate under Rule 11 shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

13. (*a*) No person shall be entitled to a certificate except on payment to the Registrar of Joint-Stock Companies in Mysore of a fee at the following rates, *viz.*,—

(*i*) An entrance fee (Payable as soon as the application is accepted by Government).	... ...	Rs. 100
(*ii*) Annual fee (The annual fee shall be due and payable on the 1st April each year):	... ...	Rs. 25

Provided that the full amount of entrance fee and half the amount of annual fee shall be payable by a person whose certificate is to be current for a period of six months and less.

(*b*) If the certificate is lost or destroyed, a duplicate may be obtained by the holder on application to Government through the Registrar of Joint-Stock Companies on payment of a fee of Rs. 3.

(*c*) Such fee shall be credited by the Registrar to the Government.

14. This fee prescribed by these rules shall be paid to any Mysore Government Treasury for credit under the Heay "XXII. Industries and Commerce—1. Fees for Registration of Companies and Miscellaneous Receipts" and the duplicate treasury chellan therefor shall be sent to the Secretary to Government, Development Department through the Registrar of Joint Stock Companies in Mysore, Bangalore.

15. (*a*) The Registrar of Joint-Stock Companies shall maintain a register in which shall be entered the name, residence and qualifications of every person or firm to whom a certificate has been granted under these rules and the date on which it has been granted.

(*b*) When a certificate is cancelled, the name of the person or firm to whom it was granted shall be removed from the said register.

(*c*) It shall be the duty of the Registrar to keep the register correct and up-to-date.

(*d*) The register as brought up to the 1st July every year shall be published annually in the *Mysore Gazette* by the fourth week of July along with the rules then in force and copies of the register and rules shall be placed on the sale.

Vide list of Auditors printed on page 433 of the *Mysore Gazette*, dated 19th August 1943.

List of Certified Auditors as it Stood on 1st July 1947.

Sl. No.	Name	Address	Qualification	Languages.
	Messrs.—			
1	Agaram Ramanna Narasimha Murthy.	2089, New Temple Road, 15th Cross, Malleswaram, Bangalore.	Senior Inter, Accountancy and Auditing, Senior.	English and Kannada
2	Aiyar Arjun Kalyan Subramani (of K. S. Aiyar & Co.)	Incorporated Accountant and Registered Accountant, 49, Appolo Street, Fort, Bombay.	B.Com., G.D.A., F.S.A.A. ...	English
3	Aiyar, Kalyan Subramani (of K. S. Aiyar & Co.)	49, Shankar Mutt Road, Bangalore	B.A., F.S.A.A., J.P. ...	English and Tamil
4	Aiyar Papanasam Narayanaswami, Swaminathan.	30, Nagapier Street, Triplicane, Madras	B.A., G.D.A.	English, Tamil, Telugu, Kannada, Gujarati, Marathi and Marwari.
5	Ananthapadmanabha Rao. H. N.	362, Ramanna's Street, Mysore	R.A. Final Examination ...	English and Kannada
6	Babu Bhattar, V ...	Accountant, Mysore Sugar Company Limited, Bangalore.	M.A., D.Com., A.I.S.A. and A.I.I.B.	Do do
7	Badami Raghavendra Rao...	Certified Auditor, 7, Gandhi Bazaar, Basavangudi, Bangalore.	Book-keeping and Accountancy, Advanced.	Do do
8	Bakthavatsala Naidu, B ...	Registered Accountant and Auditor, 51, Gangathareswarar Koil Road, Vepery, Madras.	B.A., G.D.A., R.A. ...	English and Tamil
9	Bellur Sitaramiah ...	Accountant and Auditor, No. 162, III Main Road, Seshadripuram, Bangalore City.	S.S.L.C. and R.A. ...	English, Kannada and Telugu.
10	Bhagawat, P G ...	Commissariat Building, Hornby Road, Fort, Bombay ...	G.D.A. R.A. ...	English and Marathi
11	Bhimasena Rao, M ...	22, II Main Road, Chamarajpet, Bangalore City ...	Passed G.D.A., Examination ...	English and Kannada
12	Bindon Sydney Albert (of Messrs. Fraser and Ross.)	17, Armenian Street, Madras	Member of Institute of Chartered Accountants in England and Wales.	English
13	Batliboi, Jamshed Rustomji (of Messrs. Batliboi and Purohit).	Public Accountant and Auditor, Bombay ...	B.Com., F.S.A.A., R.A. ...	English and Gujarati
14	C C Reddy and Company...	Accountants and Auditors, 2/19, Armenian Street, Madras.	Consisting of Messrs. C. Chandrasekhar Reddy and B. Purushotham, G.D.A.	English, Tamil and Telugu. G.D.A.
15	Dandekar, G M ...	Registered Accountant, 16, Moor Street, Madras ...	B.A., A.S.A.A., R.A. ...	English, Marati, Hindi, Gujarati, Marwari and Tamil.
16	Dattu Rao, P S ...	Accountant and Auditor, 12, Central Bank Road, Chamarajpet, Bangalore.	B.A., B.Com. ...	English and Kannada
17	Doreswamy, A R ...	Nallan Bhavan, Basavangudi Post, Bangalore City ...	G.D.A., R.A. ...	English, Kannada, Tamil, Telugu and Hindi.
18	Eswaraiah, G V ...	Certified Auditor, 94, II Cross Road, Basavangudi, Bangalore.	... ..	English, Kannada and Gujarati.
19	Ganesh Mahadev Oka ...	Registered Accountant and Auditor, 180, Budhwarpet, Laxmi Road, Poona No. 2.	G.D.A., R.A., F.R.E., Com. ...	English, Kannada, Marathi, Hindi and Gujarati.
20	Gangadhara Sastry, S A ...	Certified Auditor, 10, I Cross-Shankarpur, Bangalore ...	M.A. (Litt. and Com.), LL.B....	English and Kannada
21	Gill Cyril (of Messrs. Fraser and Ross).	17, Armenian Street, Madras	Member of Institute of Chartered Accountants in England and Wales.	English
22	Goodwin John Stanley (of Messrs. Fraser and Ross).	Do do	Do do ...	Do
23	N C Gopala Iyengar ...	Assistant Master, Government High School, Chikmagalur.	B.Com.	English and Kannada
24	S Gopinath ...	Sree Krishnarajendra Road, Basavangudi, Bangalore ...	B.Com.	Do do
25	C P Hariachar ...	Padmalaya, Telugu Brahmin Street, Coimbatore ...	S.S.L.C., G.D.A., R.A. ...	English and Tamil
26	Hariharan, P R ...	Registered Accountant and Auditor, 'Gomathi', Naraasimhraja Mohalla, Mysore.	G.D.A., R.A.	English, Kannada, Telugu, Tamil and Malayalam.
27	Jagannathan Malappaliyam Sudarisan.	Sudarsanam, R. S. Puram, Coimbatore	G.D.A., R.A.	English and Tamil
28	Kothawala, B K E ...	6, Rajsi Mansion, Colaba Road, Bombay... ...	B.Com. Advanced ...	English, Gujarati, Marwari and Hindi.
29	Kondam Venkatasubbiah ...	Madras	Accounting and Auditing ...	English and Telugu
30	Kotadiah Ramanlal Lakshmishankar.	7, Lakumdas Street, P. T., Madras	R.A., First Examination ...	English, Gujarati, Marwari and Tamil.
31	Krishnappa, M ...	Manager, Graduates' Co-operative Society, Ltd., Mysore	S.S.L.C., Commercial Examination, Senior Grade, (1) Accountancy, (2) Banking and Currency, (3) Law and Practice of Commerce, (4) Co-operation, (5) Economic Geography, (6) Typewriting.	English and Kannada
32	Krishnaswami Jambunathan (of Messrs. Aiyar & Co., Madras).	187, Mount Road, Alwarpet, Madras.	First R.A. Examination of Government of India.	English and Tam
33	Krishnaswami Malappalaiyam Sudharisan.	Sudarsanam, R. S. Puram, Coimbatore	G.D.A., R.A. ...	Do do
34	Krishna & Co., A S ...	100 Feet Road, Malleswaram, Bangalore... ...	Consisting for the present only Mr. A. S. Krishna Iyer.	English
35	Krishna Murthy, R ...	Accountant and Auditor, Extension, Kolar ...	Diploma in Commerce with Distinction in Accountancy and Auditing and Banking.	English and Kannada
36	Krishna Murthy, B V ...	Accountant, 2212, Krishnarajendra Mohalla, Mysore ...	S.S.L.C., Accountancy, Banking and Currency.	English, Kannada and Telugu.
37	Krishna Murthy Rao, K V	Certified Auditor, Chikkanna Buildings, Arcot Srinivasachar Street, Bangalore City.	Senior Acconntancy Examination, 1938.	English, Kannada, Tamil, Telugu an Marati.
38	Krishna Nayar, K ..	133, Cavalry Road, Bangalore	G.D.A., R.A. ...	English
39	Krishna Rao, T ...	Commerce Assistant, Government High School, Davangere.	B.Com., B.T.	English and Kannada
40	Lakshmana Rao, Krishnagir Venkoba.	Yegnaswar Buildings, Nagarthpet, Bangalore ...	G.D.A., R.A.	English, Tamil, Telugu, Gujarathi and Kannada.
41	Mandre Shama Rao ...	Incorporated Accountant, 5, Gandhinagar, Bangalore City.	M.A., B.Com., R.A., F.S.A.A.	English, Kannada, Gujarathi and Marathi.
42	Mallikarjuniah, B ...	Saraswathi Buildings, 34, Sri Narasimharaja Road, Bangalore City.	Accountancy, Auditing, Senior Law, Economics and Banking.	English and Kannada
43	Manjayya, K ...	Certified Auditor, 276, Dewan's Road, Mysore ...	B.A.	Do
44	Meenakshisundaram, T C ...	161, Mount Road, Madras	B.A., G.D.A., R.A. ...	English and Tamil
45	Mohan Ram, C R ...	Certified Auditor, 82-B, Sangam Cross Road, Bangalore	S.S.L.C. (Accountancy Higher)	Do
46	Mugur Gundappa ...	Principal, Sri Rama Institute of Commerce, Channapatna.	S.S.L.C. and Senior Accountancy Examination, Mysore Government Technical Examination.	English and Kannada
47	Mysore Nanjappa Nanjappa	Manager, Victoria Hospital, Bangalore	B.A., D.Com	Do
48	Narahari Sastry, C ...	Assistant Accountant, Mysore Silk Filatures, T.-Narsipur.	Accountancy and Auditing Examination, Senior Grade, Banking and Currency, Junior Co-operative Inspectors' Examination of Mysore.	Do

Sl. No.	Name	Address	Qualification	Language
	Messrs.—			
49	Narasimhan Gullapalli ...	20, Thambu Chetty Street, Madras	Matriculation, Fellow of Central Association of Accountants, London.	English, Telugu and Tamil
50	Narayana Iyer, T S ...	Shankarprasad, 15, Shankar Mutt, Basavangudi Post, Bangalore City.	G.D.A., R.A.	English, Tamil and Telugu.
51	Narayan, M D ...	170, Visweswarapuram, Bangalore City	B.A., R.A.	English and Kannada
52	Narayana Rao, G Mandre ...	Certified Auditor, Bank of Mysore Buildings, Avenue Road, Bangalore City.	B.Com.	Do
53	Natarajan, V ...	25-A, Thambu Chetty Street, G. T., Madras ...	G.D.A., R.A.	English
54	Nuggiballi K Krishnappa ...	2877, Chamundipuram, Mysore	S.S.L.C., Accountancy Senior Grade Examination of Mysore.	English and Kannada
55	Pandya, A C ...	Registered Accountant and Auditor, 106, China Bazaar Road, George Town, Madras.	R.A.	English, Kannada, Telugu, Tamil, Malayalam, Gujarathi, Marwari, Hindi, Multani and Persian (Urd.)
56	Pandya, Pandit Vidya Sagar	Shanti Kunj, London's Gardens, Kilpauk, Madra ...	R.A.	English, Urdu. Hindi, Gujarati and Punjabi.
57	Prasada Rao, M S ...	Assistant Auditor, General Conference of Seventh Day Adventists, Southern Asia Division, Poona.	Passed Final of Corporation of Accountants and Intermediate of the Incorporated Secretaries Association and Commercial Education, Teachers' Diploma of the London Chamber of Commerce.	English and Telugu
58	Puttor Rangaswamy ...	Accountant, Government Electric Factory, Bangalore.	B.A., Passed G.D.A. ...	English and Kannada
59	Rajagopal Aiyar, T S ...	183, Mount Road, Madras	M.A., G.D.A., R.A. ...	English and Tamil
60	Ramadhyani, B K ...	Registered Accountant and Auditor, 34, III Cross, Basavangudi, Bangalore.	B.Sc., R.A.	English, Kannada, Marwari and Gujarathi.
61	T Ramakrishniah ...	87, Rathnavilas Street, Basavangudi, Bangalore ...	M.A., M.Com.	English and Kannada
62	Ramakrishna Iyer, R S ..	Narasimharaja Mohalla, Mysore	.....	Do
63	Ramakrishnan, M S ...	No. 3, Annaswamy Mudaliar Road, Bangalore Cantt. ..	G.D.A., R.A.	English, Tamil and Malayalam.
64	Ramanuja Iyengar, T ...	No. 40, Narayana Nivas, Out-house, Market Road, Basavangudi, Bangalore.	Intermediate Examination of Madras and Senior Accountancy.	English and Kannada
65	Rama Rao, H S ...	12, Bull Temple Street, Basavangudi, Bangalore ...	Accountancy Senior Examination of Mysore and Indian Merchants' Chamber of Commerce, Bombay.	English, Kannada and Telugu.
66	Ramaswamy Iyengar, Asur	Dayasadan, I Cross Road, do do ...	B.Com., G.D.A., R.A. ...	English, Telugu and Tamil.
67	Ramaswamy, A R ...	19, Nallan Bhavan, do do ...	Intermediate and Senior Accountancy of Banking and Currency, D.Com.	English, Kannada, Telugu and Tamil.
68	Rangaswamy, V ...	Accountant, Comptroller's Office, No. 4, Anegudi Lane, Kilari Road, Bangalore City.	Accountancy, Law and Practice of Commerce, Senior.	English and Kannada
69	Rudrappa Eswarappa Kotre	Registered Accountant, care of Messrs. R. E. Kotre & Co., Registered Accountant, Hubli.	R.A.	Do
70	Sakrepatna Anantha Rao ...	Accountant and Auditor, 15, Temple Street Seshadripuram, Bangalore City.	G.D.A., R.A.	Do
71	Sam Singh, N ...	Certified Auditor, Durgi Gudi, Shimoga	Senior English and Political Economy of L.C.C. Advanced Book-keeping of Madras Commercial Education. Teachers' Diploma of L.C.C., Advanced Book and Accountancy, N.U.T., London.	Do
72	Samuel Officer Alldridg ...	Care of Messrs. John Taylor & Sons' Committee, Oorgaum.	Associate of the Society of the Incorporated Accountants and Auditors, England.	English
73	Sankaran, N ...	Of Messrs. Sankaran and Raman, National Buildings, George Town, Madras...	G.D.A., R.A.	English and Tamil
74	Sarma Ganapathi, Ramachandra.	94, Damodara Modali Road, Ulsoor, Bangalore ...	G.D.A., R.A.	English, Kannada, Telugu and Tamil.
75	Seshagiri Rao, B ...	605, College Road, Mysore	S.S.L.C., Accountancy and Auditing and Type-writing, Shorthand, Junior.	English and Kannada
76	Sastry, C S ...	Care of Messrs. Sastry and Shah, 106, Armenian Street, Madras.	B.A. (Hons.), F.S.A.A., R.A.,...	English, Tamil, Gujarathi, Telugu, Hindi, Marwari and Maharashtra.
77	Singra Iyengar, M ...	23, East Park Road, Malleswaram, Bangalore ...	S.S.L.C., Mysore Public Works, Accounts, Entrance Book-keeping Examination, Subordinate Accounts Service Examination of Mysore Government, Financial Department.	English and Kannada
78	Singlachar, M N ...	Certified Auditor, Nattan Pally House, Link Road, Malleswaram, Bangalore City.	S.S.L.C., L.Com. ...	English
79	Sivaswami, N S ...	Care of Jain Temple, Visveswarapuram, Bangalore City	Inter. examination, Accountancy and Auditing (Junior), Banking, Law and Practice.	English and Kannada
80	Srikantaiah, S ...	29/30, Subramaneswaraswami Temple Street, Visveswarapuram, Bangalore City.	C.A.I.B.	Do
81	Srinivasa Iyer, K R ...	Mysore Provincial Apex Bank, Ltd., Chamarajapet, Bangalore City.	G.D.A.	English, Kannada and Telugu.
82	Srinivasan, K V ...	Registered Accountant, 17, Rajaratnam Street, Kilpauk, Madras.	B.Sc., G.D.A., R.A. ...	English and Tamil
83	Subba Rao, B R ...	Lecturer, Central College, Bangalore	M.A., Dip-in-Com. ...	English and Kannada
84	Subba Rao, C N ...	Accountant, Comptroller's Office, Bangalore ...	B.A. (Hons.)	Do
85	Subba Rao, Mysore ...	Registered Accountant and Auditor, Kempegowda Road, Opposite to Mysore Chamber of Commerce, Bangalore.	B.A., LL.B., G.D.A. and R.A.	English, Kannada, Telugu and Hindi.
86	Subbaraman, S ...	Accountant and Auditor, National Insurance Buildings, Esplanade, Madras.	B.A., G.D.A., R.A. ...	English, Kannada and Tamil.
87	Subramanyam, D S ...	Certified Auditor, Bangalore City ...	G.D.A., R.A.	English, Kannada and Telugu.
88	Subramanya Kaleswaran ...	Accountant, 153, Gandhinagar, Bangalore City ...	G.D.A., R.A.	English and Tamil
89	Subramanyam, K S G ...	Registered Accountant and Auditor, Coimbatore ...	M.A., R.A., Associate Member, Indian Institute of Articled Accountants.	English, Tamil and Telugu.
90	Subramanya, Mudugandur Narasimhaiya.	163, Margosa Avenue, Malleswaram, Bangalore ...	.....	English and Kannada
91	Subramanyam, M R ...	1392, Soppinakola Street, Mysore	B.A. and Subordinate service Accounts service examination.	Do
92	Subramanyam, T M S ...	Chief Accountant, Bank of Mysore, Ltd., 19, Therveedi Street, Ulsoor, Bangalore.	....	English and Tamil

Sl. No.	Name	Address	Qualification	Language
	Messrs.—			
93	Suryanarayana, S ...	21, Vinial Street, Madras	G.D.A., R.A.	English, Kannada and Tamil.
94	Thammaiah, L ...	Certified Auditor, Bull Temple Road, Basavangudi, Bangalore.	Certificate, A.I.B. ...	English and Kannada
95	Vaidyanathan, S ...	13, Exchange Buildings, The Mall, Lahore ...	B.A., G.D.A.	English, Tamil and Hindi.
96	Venkatachar, A ...	Certified Auditor, Military Railway Claims Office, No. 5, Central Avenue, Calcutta.	.....	English, Kannada, Tamil and Telugu.
97	Venkatasubbaiah, S R	Retired Assistant Comptroller, 163, III Main Road, Malleswaram, Bangalore.	B.A., S A.A. Examination of Comptroller's Office, Bangalore.	English and Kannada
98	Vyasa Rao, Ramachandra Rao.	Chamarajapuram, Mysore	Accountancy, Auditing, Banking and Currency senior examination of Mysore.	Do
99	William John Siromani ...	Stane's Buildings, Trichy Road, Coimbatore ...	Final Examination of L.C.C. Madras Government Technical Examination.	English and Tamil

3768 M. NAVANEETHAM, *Registrar.*

OFFICE OF THE SPECIAL OFFICER, FUEL SUPPLIES, BANGALORE CITY.

Notice dated 10—12th November 1947.
No. N. C. R. 88-100—47-8.

Order under sub-rule (2) of Rule 75 (A) of the Defence of India Rules regarding requisitioning of Casuarina and Jungle fuel in the following property :—

Sl.No	District	Taluk	Hobli	Village	S. No.	Extent A. g.	Owner	Kind	No. of trees.	Estimated age.	Estimated qty. (yield)
										Years	Tons*
1	Bangalore...	Bangalore North.	Hesaragatta	Hesargatta ...	43	1 6	(1) Mr. Venkatasubbiah Retired School Master, Residing at Segebeli, 3rd Division "A," Bangalore City.	Casurina ...	1,200	7—8	60—70
2	Do ...	Dodballapur.	Tubagere ...	Heggadibally	127 and 138.	24 38	Mr. Venkata Rao, Retired Conservator of Forests, Lakshmipuram, Mysore.	Do ...	5,000	12—13	100
3	Do ...	Bangalore North.	Hesaragatta	Kakkehally ...	24	1 0	(1) Mr. Gowdaballi Thimmiah, (2) Kambiah, Kakkehally.	Do ...	1,000	7—8	100
4	Do ...	Do ...	Do ...	Jodi Inam Mavalipura.	24	1 0	Rev. Fr. H. M. D'Souza Parish priest, Silubepura, Bangalore North Taluk.	Do ...	300	7—8	10
5	Kolar ...	Malur ...	Lakkur ...	Chowdadevanahally.	7 and 8	2 31—2 12	Mr. Sabu Sab ...	Do ...	1,500	10	80
6	Bangalore...	Bangalore North.	Hesaragatta	Kadathanamale.	21, 229 and 23.	1 25	Mr. Modi Abdul Khuddus, No. 13, Miller Road, C. & M. Station.	Do ...	2,000	9—10	100
7	Do ...	Do ...	Do ...	Jodi Mavalipura Majare Kurubarahally.	149	2 0	Rev. Fr. H. M. D'Souza Silubepura, Bangalore North Taluk.	Do ...	1,500	8—9	25—30
8	Kolar ...	Malur ...	Lakkur ...	Jagadevahally	...	0 30	Mr. Ameer Sab, Ganagalur, Malur Taluk.	Do ...	700	15	80
9	Do ...	Do ...	Do ...	Jodi Sonnehally.	...	...	Do do ...	Do ...	5,000	10	175
									5,000	15	300
									3,000	15	200
									13,000		675
10	Do ...	Do ...	Do ...	Do ...	...	...	Do do ...	Jungle fuel	Wild growth		800
11	Bangalore...	Anekal ...	Kasaba ...	Alehally ...	62	3 0	(1) Beerapa, (2) Nanjappa ...	Casuarina ...	2,000	7	120
12	Do ...	Do ...	Jigani ...	Shekaripalya	96	3 0	(1) Kale Sabi, Agadoorappa ..	Do ...	2,000	8	50
13	Do ...	Do ...	Do ...	Nanjapura ...	109	2 10	Mr. Raghavendra Rao ...	Do ...	1,500	9	60

* Tons, Bags. (Bag=75 lb. net weight of charcoal.)

WHEREAS it has become necessary, with a view to maintain fuel supplies essential to the life of the community in Bangalore City, to requisition the fuel available in the property described above, notice is hereby given to..... and all others interested therein, that I, H. S. Rangachar, Esq., B.A., LL.B., Special Officer, Fuel Supplies, Bangalore City, in exercise of the powers vested in me as per G. O. No. S.D. 10707—F. C. 78-46-58, dated 25th June 1947, under Rule 75 (A) of the Defence of India Rules as applied to Mysore and continued under the Supplies, Services and Miscellaneous Provisions (Temporary Powers), Emergency Act, 1946, have decided to acquire the abovementioned fuel in pursuance of sub-rule 2 thereof, I further direct that to avoid all delay, this notice be published in the Gazette under the same sub-rule.

2. You are hereby directed to arrange *to cut* and transport and deliver all the fuel available therein to the undersigned at the ..... Weigh Bridge at Depot, Bangalore City. You should deliver not less than 10 (ten) tons before 25th November 1947, and thereafter 10 (ten) tons per week till the supply is exhausted. You will be paid compensation at prevalent rates.

3. Under sub-rule 2 of the Rule 75 (A) of the abovesaid rules, you are prohibited from disposing of the fuel or any part of it to any other party without the written permission of the undersigned.

4. The property requisitioned vests in Government free of all encumbrances immediately after the service of notice on you, or after the date of publication of the notice in the Official Gazette, whichever is earlier.

5. If, to your knowledge, others are interested in this property, you should notify in writing to this office *before taking compensation.*

6. If you fail to arrange for cutting or transporting the fuel as per paragraph 2 *supra*, a Government Agent will be appointed to cut and transport the commodity and out of the compensation otherwise due to you, the expenses of the Government agent will be deducted.

7. If any dispute arises regarding the apportionm ent of compensation from among parties interested, an Arbitrator will be appointed under sub-rule 4 of Rule 75-A.

8. You are further informed that under sub-rule 7 of Rule 75-A, if any person contravenes any order under this rule he shall be punishable with imprisonment for a term which may extend to three years or with fine or with both.

3876 H. S. RANGACHAR, *Spl. Officer.*